



## NORTH CENTRAL COMMUNITY SERVICES PROGRAM

**OFFICIAL NOTICE AND AGENDA** of a meeting of the Board or a Committee  
A meeting of the Finance, Personnel & Property Committee will be held at North Central Health Care-Wausau Badger Room, 1100 Lake View Drive, Wausau, WI 54403 at 11:00 AM, on Thursday, December 17<sup>th</sup>, 2015.

*(In addition to attendance in person at the location described above, Committee members and the public are invited to attend by telephone conference. Persons wishing to attend the meeting by phone should contact Debbie Osowski at 715-848-4405 24 hours prior to the meeting start time for further instructions.)*

### AGENDA

1. Call to order
2. Minutes of 11/19/2015 Finance, Personnel & Property Committee meeting
  - a. Action: approve minutes
3. November financials
  - a. Action: approve financial statements
  - b. Write-offs (report only; no action)
4. CFO Report
5. Financial targets for 2016 dashboard
6. Discussion of 2015 employee incentives
7. Requested change to 2015 audit report: GASB 68
8. Drill down data on state institutions
9. Future agendas
10. Adjourn

- Action may be taken on any agenda item.
- In the event that any individuals attending this meeting may constitute a quorum of another governmental body, the existence of the quorum shall not constitute a meeting as no action by such body is contemplated.

Signed: /s/Gary Bezucha  
Presiding Officer or His Designee

#### COPY OF NOTICE DISTRIBUTED TO:

Wausau Daily Herald      Antigo Daily Journal  
Tomahawk Leader      Merrill Foto News  
Langlade, Lincoln & Marathon County Clerk Offices

DATE: 12-11-2015      TIME: 4:00 p.m.  
VIA: x FAX x MAIL      BY: D. Osowski

#### THIS NOTICE POSTED AT:

NORTH CENTRAL HEALTH CARE  
DATE: 11-11-2015      Time: 4:00 p.m.  
By: D. Osowski

Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the Administrative office at 848-4405. For TDD telephone service, call 845-4928.

**NORTH CENTRAL COMMUNITY SERVICES PROGRAM  
FINANCE, PERSONNEL & PROPERTY COMMITTEE  
MEETING MINUTES**

November 19, 2015

11:00 a.m.

NCHC – Wausau Campus

Present:

X	Ron Nye	X	Jeff Zriny	X	Lee Olkowski
X	Bob Weaver	X	via John Robinson phone		

Also Present: Gary Bezucha, Brenda Glodowski, Michael Loy, Kim Gochanour, Debbie Osowski

The meeting was called to order 11:00 AM, roll call taken, and a quorum noted.

Minutes

**Motion**/second, Nye/Weaver, to approve the minutes of the 10/29/15 Finance, Personnel & Property Committee meeting. Motion carried.

Financials

- Overall the month of October showed a loss of just under \$252,000.
- Revenue volumes were not too bad; volumes were still down.
- Nursing Home Medicare bounced up to 20 which is a significant improvement from previous months; target is 23 per day.
- Hospital has been averaging 15.
- Overall revenues are above target.
- Overall payer mix was better than targets.
- Expenses have an overage of \$396,000.
  - As noted in prior months, the overage is due to contract and interim salaries in the nursing home.
  - High expenses are also related to state institutes and other organizations such as Trempealeau County.
  - High recruitment expenses in October.
  - Drugs costs related to flu shots.
- There is an overall gain of \$322,000 through October.
- Discussion included:
  - Individuals do not choose rehab care based on potential for long term stays.
  - Individuals may be transitioned to the Legacies program if appropriate for dementia services.
  - Individuals may choose an alternative location for services when we have no private rooms available.
  - Significant amount of expenses relates to providing additional services to jail; no reimbursement mechanism at this point. In 2016 Marathon County has identified \$475,000 in contingency funds for enhanced mental health services for the jail.

- To help track expenses related to these services, a separate 'program' will be identified in 2016 for jail services.
- **Motion**/second, Zriny/Weaver, to approve the October financial statements as presented. Motion carried.

#### Write-offs

- Slightly higher amount of write-offs in October which relates to the continuing clean up from system conversions.
- Year to date we are at target.
- Impact of ICD-10 may be seen in 3-6 months.

#### CFO report

- Met with Marathon County to establish a capital policy. Brad Karger will be drafting a document for review. Policy is being developed to provide more clarity on how we designate capital funding from NCHC.
  - Committee felt it would be beneficial to develop a capital policy for each county.
- NetSmart is on site working on making changes/improvements to our billing system i.e. billing directly to Medicaid rather than through a clearinghouse which will improve turnaround for payment and save us \$3,000-4,000/month just in Medicaid billing.
- IT consultant also on site this week and will be making recommendations. It is a priority to have our IT systems running effectively and efficiently. Updates will be provided.
- In preparing for audit, we will work with Wipfli to modify our reporting system to minimize confusion over the term 'intrafund transfer' noted on the balance sheet.
- Marathon County has approved \$45,000 to fund the pool study.
- The cost of enhanced mental health services to the jail in the amount of \$475,000 has not been released to NCHC. Marathon County is waiting for the performance agreement before releasing funds.

#### NCHC authorized bank signers

- Associated Bank has requested a formalized document of authorized signers.
- Committee felt Associated Bank should be providing a document that would be completed by the Board.

#### Future agenda items

- Development of a 5-year capital plan.
- Drill down on state institutions including options, expenses, underlying reasons, economic impact of transfers, etc.

**Motion**/second, Zriny/Weaver, to adjourn the Finance, Personnel & Property Committee meeting at 11:45 a.m. Motion carried.

*dka*



## MEMO

**TO:** North Central Health Care Finance Committee  
**FROM:** Brenda Glodowski  
**DATE:** December 11, 2015  
**RE:** Attached Financials

Attached please find a copy of the November Financial Statements for your review. To assist you in your review, the following information is provided:

### **BALANCE SHEET**

The investments have increased due to the addition of another certificate of deposit. Accounts receivable has increased due to some billing delays with the implementation of ICD-10 coding, which was anticipated. This is being caught up in December.

### **STATEMENT OF REVENUE AND EXPENSES**

The month of November shows a gain of \$83,701 compared to the budgeted loss of \$38,136 resulting in a positive variance of \$121,837.

The hospital census averaged 14 per day compared to the target of 13. This average census did decrease compared to the past few months but still exceeds target. The nursing home census averaged 207 per day compared to the target of 213. This is consistent with the prior month. The Medicare census improved again averaging 21 per day. This is still below the target of 26. Some outpatient areas are still catching up with the ICD-10 coding implementation but overall are improving. Overall revenues did exceed budget targets.

Overall expenses were below budget targets which is an improvement over the past several months. Overall salaries were a bit above target for the month while overall benefits were below targets. Some of the additional salaries are related to the additional staffing for the mental health services to the jail and crisis. Contracted services remain high due to contracted staff.

Through November, the organization shows an overall gain of \$406,027 compared to the targeted gain of \$81,994. This is a positive variance of \$324,033.

If you have questions, please feel free to contact me.

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF NET ASSETS  
NOVEMBER 2015**

	<u>51.42/.437 PROGRAM</u>	<u>NURSING HOME</u>	<u>TOTAL</u>	<u>TOTAL 30-Nov-14</u>
<b>CURRENT ASSETS:</b>				
CASH AND EQUIVALENTS	4,253,557	44,426	4,297,982	5,451,966
SHORT-TERM INVESTMENTS	9,800,000		9,800,000	7,255,162
CASH FOR APPROVED CAPITAL PURCHASES	1,674,892	351,516	2,026,408	1,544,838
DONATED FUNDS	155,702		155,702	166,544
<b>ACCOUNTS RECEIVABLE:</b>				
PATIENT (NET)	4,102,524	3,878,726	7,981,249	8,211,313
STATE GRANTS	214,101		214,101	231,902
OTHER	329,269		329,269	399,285
APPROPRIATIONS RECEIVABLE	0		0	0
AMOUNTS RECEIVABLE FROM				
THIRD-PARTY REIMBURSEMENT PROGRAMS	462,167	735,921	1,198,088	1,445,543
INVENTORY	16,920	256,902	273,822	331,005
OTHER	<u>162,575</u>	<u>64,904</u>	<u>227,479</u>	<u>323,418</u>
<b>TOTAL CURRENT ASSETS</b>	<u>21,171,705</u>	<u>5,332,394</u>	<u>26,504,099</u>	<u>25,360,976</u>
<b>CAPITAL ASSETS</b>				
CAPITAL ASSETS	31,144,720	14,755,087	45,899,807	43,277,081
ACCUMULATED DEPRECIATION	<u>(22,872,312)</u>	<u>(10,939,202)</u>	<u>(33,811,514)</u>	<u>(32,151,331)</u>
<b>CAPITAL ASSETS - NET</b>	<u>8,272,408</u>	<u>3,815,885</u>	<u>12,088,293</u>	<u>11,125,750</u>
OTHER ASSETS - DEFERRED CHARGES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RESTRICTED ASSETS - PATIENT TRUST FUNDS	<u>23,222</u>	<u>35,069</u>	<u>58,291</u>	<u>76,689</u>
<b>TOTAL ASSETS</b>	<u>29,467,335</u>	<u>9,183,348</u>	<u>38,650,682</u>	<u>36,563,414</u>

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF NET ASSETS  
NOVEMBER 2015**

	<u>51.42/.437 PROGRAM</u>	<u>NURSING HOME</u>	<u>TOTAL</u>	<u>TOTAL 30-Nov-14</u>
<b>CURRENT LIABILITIES:</b>				
ACCOUNTS PAYABLE	3,405,018	0	3,405,018	3,002,288
THIRD PARTY PAYABLE	495,214	0	495,214	638,860
APPROPRIATIONS ADVANCES	678,589	0	678,589	609,417
<b>ACCRUED LIABILITIES:</b>				
SALARIES & RETIREMENT	1,074,037	0	1,074,037	1,046,664
PAYROLL TAXES AND WITHHOLDING	155,258	0	155,258	408,969
COMPENSATED ABSENCES	1,529,613	0	1,529,613	1,548,291
OTHER PAYABLES	72,806	0	72,806	29,806
DEFERRED REVENUE - STATE GRANTS	<u>188,655</u>	<u>0</u>	<u>188,655</u>	<u>188,372</u>
TOTAL CURRENT LIABILITIES	<u>7,599,189</u>	<u>0</u>	<u>7,599,189</u>	<u>7,472,667</u>
PATIENT TRUST FUNDS	<u>23,222</u>	<u>35,069</u>	<u>58,291</u>	<u>76,470</u>
<b>NET ASSETS:</b>				
INVESTED IN CAPITAL ASSETS	8,272,408	3,815,885	12,088,293	11,125,750
UNRESTRICTED	12,588,449	5,910,435	18,498,884	17,570,241
OPERATING INCOME (LOSS)	<u>984,068</u>	<u>(578,041)</u>	<u>406,027</u>	<u>318,287</u>
TOTAL NET ASSETS	<u>21,844,925</u>	<u>9,148,279</u>	<u>30,993,204</u>	<u>29,014,278</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>29,467,335</u>	<u>9,183,348</u>	<u>38,650,682</u>	<u>36,563,414</u>

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF REVENUES AND EXPENSES  
FOR PERIOD ENDING NOVEMBER 30, 2015**

<b>TOTAL</b>	<u>CURRENT MONTH ACTUAL</u>	<u>CURRENT MONTH BUDGET</u>	<u>CURRENT MONTH VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
<b>REVENUE</b>						
Net Patient Service Revenue	<u>\$3,362,752</u>	<u>\$3,397,140</u>	<u>(\$34,388)</u>	<u>\$38,149,672</u>	<u>\$37,968,836</u>	<u>\$180,836</u>
<b>OTHER REVENUE</b>						
State Match / Addendum	325,060	325,120	(59)	3,575,663	3,576,316	(654)
Grant Revenue	229,798	183,990	45,808	2,187,233	2,024,378	162,855
County Appropriations - Net	736,232	730,192	6,040	8,098,557	8,032,113	66,444
Departmental and Other Revenue	<u>189,377</u>	<u>180,658</u>	<u>8,719</u>	<u>1,844,896</u>	<u>1,987,242</u>	<u>(142,345)</u>
Total Other Revenue	<u>1,480,468</u>	<u>1,419,960</u>	<u>60,508</u>	<u>15,706,348</u>	<u>15,620,049</u>	<u>86,299</u>
<b>TOTAL REVENUE</b>	<b>4,843,219</b>	<b>4,817,101</b>	<b>26,119</b>	<b>53,856,020</b>	<b>53,588,885</b>	<b>267,135</b>
<b>EXPENSES</b>						
Direct Expenses	3,604,797	3,455,955	148,842	39,767,153	38,071,634	1,695,519
Indirect Expenses	<u>1,162,729</u>	<u>1,406,782</u>	<u>(244,052)</u>	<u>13,813,863</u>	<u>15,517,757</u>	<u>(1,703,895)</u>
Total Expenses	<u>4,767,526</u>	<u>4,862,736</u>	<u>(95,210)</u>	<u>53,581,015</u>	<u>53,589,391</u>	<u>(8,376)</u>
Operating Income (Loss)	<u>75,693</u>	<u>(45,636)</u>	<u>121,329</u>	<u>275,005</u>	<u>(506)</u>	<u>275,511</u>
<b>Nonoperating Gains (Losses):</b>						
Interest Income	5,685	7,500	(1,815)	70,088	82,500	(12,412)
Donations and Gifts	2,323	0	2,323	45,958	0	45,958
Gain / (Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,977</u>	<u>0</u>	<u>14,977</u>
Total Nonoperating Gains / (Losses)	<u>8,008</u>	<u>7,500</u>	<u>508</u>	<u>131,022</u>	<u>82,500</u>	<u>48,522</u>
Operating Income / (Loss)	<u>\$83,701</u>	<u>(\$38,136)</u>	<u>\$121,837</u>	<u>\$406,027</u>	<u>\$81,994</u>	<u>\$324,033</u>

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF REVENUES AND EXPENSES  
FOR PERIOD ENDING NOVEMBER 30, 2015**

<b>51.42/.437 PROGRAMS</b>	<u>CURRENT MONTH ACTUAL</u>	<u>CURRENT MONTH BUDGET</u>	<u>CURRENT MONTH VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
<b>REVENUE</b>						
Net Patient Service Revenue	<u>\$1,349,480</u>	<u>\$1,399,399</u>	<u>(\$49,919)</u>	<u>\$15,995,252</u>	<u>\$15,817,917</u>	<u>\$177,335</u>
<b>OTHER REVENUE</b>						
State Match / Addendum	325,060	325,120	(59)	3,575,663	3,576,316	(654)
Grant Revenue	229,798	183,990	45,808	2,187,233	2,024,378	162,855
County Appropriations - Net	594,566	588,525	6,041	6,540,230	6,473,780	66,450
Departmental and Other Revenue	<u>115,439</u>	<u>145,825</u>	<u>(30,386)</u>	<u>1,369,181</u>	<u>1,604,076</u>	<u>(234,895)</u>
Total Other Revenue	<u>1,264,864</u>	<u>1,243,460</u>	<u>21,404</u>	<u>13,672,306</u>	<u>13,678,550</u>	<u>(6,244)</u>
<b>TOTAL REVENUE</b>	<b>2,614,343</b>	<b>2,642,859</b>	<b>(28,515)</b>	<b>29,667,558</b>	<b>29,496,467</b>	<b>171,091</b>
<b>EXPENSES</b>						
Direct Expenses	1,912,307	1,908,734	3,573	21,738,567	20,959,934	778,633
Indirect Expenses	<u>645,814</u>	<u>775,051</u>	<u>(129,236)</u>	<u>7,069,354</u>	<u>8,549,335</u>	<u>(1,479,981)</u>
Total Expenses	<u>2,558,121</u>	<u>2,683,785</u>	<u>(125,664)</u>	<u>28,807,921</u>	<u>29,509,269</u>	<u>(701,348)</u>
Operating Income (Loss)	<u>56,222</u>	<u>(40,927)</u>	<u>97,149</u>	<u>859,637</u>	<u>(12,802)</u>	<u>872,439</u>
<b>Nonoperating Gains (Losses):</b>						
Interest Income	5,685	7,500	(1,815)	70,088	82,500	(12,412)
Donations and Gifts	1,939	0	1,939	39,366	0	39,366
Gain / (Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,977</u>	<u>0</u>	<u>14,977</u>
Total Nonoperating Gains / (Losses)	<u>7,624</u>	<u>7,500</u>	<u>124</u>	<u>124,431</u>	<u>82,500</u>	<u>41,931</u>
Operating Income / (Loss)	<u>\$63,847</u>	<u>(\$33,427)</u>	<u>\$97,273</u>	<u>\$984,068</u>	<u>\$69,698</u>	<u>\$914,370</u>



**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF REVENUES AND EXPENSES  
FOR PERIOD ENDING NOVEMBER 30, 2015**

<b>NURSING HOME</b>	<u>CURRENT MONTH ACTUAL</u>	<u>CURRENT MONTH BUDGET</u>	<u>CURRENT MONTH VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
<b>REVENUE</b>						
Net Patient Service Revenue	<u>\$2,013,272</u>	<u>\$1,997,741</u>	<u>\$15,531</u>	<u>\$22,154,420</u>	<u>\$22,150,919</u>	<u>\$3,501</u>
<b>OTHER REVENUE</b>						
County Appropriations - Net	141,666	141,667	(1)	1,558,327	1,558,333	(6)
Departmental and Other Revenue	<u>73,938</u>	<u>34,833</u>	<u>39,105</u>	<u>475,715</u>	<u>383,166</u>	<u>92,549</u>
Total Other Revenue	<u>215,604</u>	<u>176,500</u>	<u>39,104</u>	<u>2,034,042</u>	<u>1,941,499</u>	<u>92,543</u>
<b>TOTAL REVENUE</b>	2,228,875	2,174,241	54,635	24,188,462	24,092,418	96,044
<b>EXPENSES</b>						
Direct Expenses	1,692,490	1,547,220	145,270	18,028,586	17,111,700	916,886
Indirect Expenses	<u>516,915</u>	<u>631,731</u>	<u>(114,816)</u>	<u>6,744,508</u>	<u>6,968,422</u>	<u>(223,914)</u>
Total Expenses	<u>2,209,405</u>	<u>2,178,951</u>	<u>30,454</u>	<u>24,773,094</u>	<u>24,080,122</u>	<u>692,972</u>
Operating Income (Loss)	<u>19,470</u>	<u>(4,710)</u>	<u>24,181</u>	<u>(584,632)</u>	<u>12,296</u>	<u>(596,928)</u>
<b>Nonoperating Gains (Losses):</b>						
Interest Income	0	0	0	0	0	0
Donations and Gifts	384	0	384	6,592	0	6,592
Gain / (Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Nonoperating Gains / (Losses)	<u>384</u>	<u>0</u>	<u>384</u>	<u>6,592</u>	<u>0</u>	<u>6,592</u>
Operating Income / (Loss)	<u>\$19,853</u>	<u>(\$4,710)</u>	<u>\$24,564</u>	<u>(\$578,041)</u>	<u>\$12,296</u>	<u>(\$590,337)</u>

NORTH CENTRAL HEALTH CARE  
REPORT ON AVAILABILITY OF FUNDS

November 30, 2015

BANK	LENGTH	MATURITY DATE	INTEREST RATE	AMOUNT
River Valley Bank	365 Days	12/27/2015	0.50%	\$500,000
CoVantage Credit Union	365 Days	12/28/2015	0.599%	\$300,000
Abby Bank	365 Days	12/30/2015	0.55%	\$500,000
Abby Bank	183 Days	01/05/2016	0.65%	\$500,000
People's State Bank	365 Days	02/28/2016	0.45%	\$250,000
Abby Bank	365 Days	03/15/2016	0.65%	\$400,000
People's State Bank	365 Days	04/29/2016	0.50%	\$350,000
People's State Bank	365 Days	04/30/2016	0.50%	\$500,000
Abby Bank	365 Days	05/03/2016	0.50%	\$500,000
BMO Harris	395 Days	05/28/2016	0.30%	\$500,000
Abby Bank	365 Days	07/19/2016	0.75%	\$500,000
People's State Bank	365 Days	08/21/2016	0.50%	\$500,000
BMO Harris	395 Days	08/26/2016	0.50%	\$500,000
Abby Bank	365 Days	08/29/2016	0.75%	\$500,000
Abby Bank	456 Days	09/01/2016	0.95%	\$500,000
CoVantage Credit Union	456 Days	09/01/2016	1.00%	\$500,000
People's State Bank	365 Days	10/30/2016	0.55%	\$500,000
Abby Bank	730 Days	02/25/2017	0.80%	\$500,000
CoVantage Credit Union	578 Days	05/07/2017	1.05%	\$500,000
Abby Bank	730 Days	10/29/2017	1.10%	\$500,000
CoVantage Credit Union	730 Days	11/18/2017	1.10%	\$500,000
TOTAL FUNDS AVAILABLE				\$9,800,000
WEIGHTED AVERAGE	453.42 Days		0.717% INTEREST	

# NCHC-DONATED FUNDS

## Balance Sheet

As of November 30, 2015

### ASSETS

#### Current Assets

##### Checking/Savings

##### CHECKING ACCOUNT

Adult Day Services	5,180.38
Adventure Camp	798.41
AODA Day Services	-754.62
Birth to 3 Program	2,035.00
Clubhouse	20,493.96
Community Services - M/H	1,271.09
CSP	-492.15
Fishing Without Boundries	2,663.00
General Donated Funds	70,427.66
Housing - DD Services	1,370.47
Langlade HCC	2,726.33
Legacies by the Lake	
Music in Memory	1,848.25
Legacies by the Lake - Other	4,417.11
<b>Total Legacies by the Lake</b>	<b>6,265.36</b>
Lincoln County CSP	-175.00
Marathon Cty Suicide Prev Task	13,265.01
National Suicide Lifeline Stipe	3,176.37
Northern Valley West	1,966.00
Northwoods Alliance	8,752.92
Nursing Home - General Fund	2,718.39
Outpatient Services - Marathon	101.08
Pool	11,728.31
Prevent Suicide Langlade Co.	1,543.55
Resident Council	111.05
United Way	354.98

**Total CHECKING ACCOUNT** 155,527.55

**Total Checking/Savings** 155,527.55

##### Accounts Receivable

Accounts Receivable 16.00

**Total Accounts Receivable** 16.00

**Total Current Assets** 155,543.55

**TOTAL ASSETS** 155,543.55

### LIABILITIES & EQUITY

#### Equity

Opening Bal Equity 123,523.75

Retained Earnings 59,745.02

Net Income -27,725.22

**Total Equity** 155,543.55

**TOTAL LIABILITIES & EQUITY** 155,543.55

## North Central Health Care Budget Revenue/Expense Report

Month Ending November 30, 2015

ACCOUNT DESCRIPTION	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	YTD ACTUAL	YTD BUDGET	DIFFERENCE
<b><u>REVENUE:</u></b>					
TOTAL NET REVENUE	4,843,219	4,817,101	53,856,020	53,588,885	267,135
<b><u>EXPENSES:</u></b>					
Salaries and Wages	2,411,838	2,408,771	25,468,850	26,584,477	(1,115,627)
Fringe Benefits	869,336	980,530	9,853,548	10,821,624	(968,076)
Departments Supplies	503,144	432,217	5,858,698	4,747,883	1,110,815
Purchased Services	382,684	273,725	3,715,451	3,051,975	663,477
Utilitites/Maintenance Agreements	263,587	318,644	3,675,709	3,446,086	229,623
Personal Development/Travel	38,929	40,350	393,194	443,850	(50,656)
Other Operating Expenses	125,927	172,988	1,410,255	1,902,872	(492,616)
Insurance	38,870	48,258	463,310	530,842	(67,531)
Depreciation & Amortization	132,276	137,253	1,549,780	1,509,783	39,997
Client Purchased Services	<u>935</u>	<u>50,000</u>	<u>1,192,220</u>	<u>550,000</u>	<u>642,220</u>
<b>TOTAL EXPENSES</b>	<b>4,767,526</b>	<b>4,862,736</b>	<b>53,581,015</b>	<b>53,589,391</b>	<b>(8,376)</b>
<b>EXCESS REVENUE (EXPENSE)</b>	<b>75,693</b>	<b>(45,636)</b>	<b>275,005</b>	<b>(506)</b>	<b>275,511</b>

**North Central Health Care  
Write-Off Summary  
November 2015**

	<u>Current Month</u>	<u>Current Year To Date</u>	<u>Prior Year To Date</u>
<b><i>Inpatient:</i></b>			
Administrative Write-Off	\$28,153	\$161,122	\$21,270
Bad Debt	\$840	\$2,558	\$4,195
<b><i>Outpatient:</i></b>			
Administrative Write-Off	\$13,998	\$144,839	\$73,437
Bad Debt	\$1,405	\$3,776	\$19,686
<b><i>Nursing Home:</i></b>			
Daily Services:			
Administrative Write-Off	\$4,409	\$40,374	\$16,982
Bad Debt	(\$210)	\$25,310	\$12,760
Ancillary Services:			
Administrative Write-Off	\$6,752	\$62,605	\$14,408
Bad Debt	(\$161)	\$415	\$11,128
<b>Pharmacy:</b>			
Administrative Write-Off	\$0	\$0	\$0
Bad Debt	\$0	\$0	\$0
<b>Total - Administrative Write-Off</b>	<b>\$53,312.21</b>	<b>\$408,939.26</b>	<b>\$126,097.00</b>
<b>Total - Bad Debt</b>	<b>\$1,874.92</b>	<b>\$32,058.70</b>	<b>\$47,769.00</b>

**North Central Health Care  
2015 Patient Days**

<u>Month</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budgeted Occupancy</u>	<u>Actual Occupancy</u>
<b>January</b>	Nursing Home	6,603	6,500	(103)	88.75%	87.37%
	Hospital	403	403	0	81.25%	81.25%
<b>February</b>	Nursing Home	5,964	6,007	43	88.75%	89.39%
	Hospital	364	446	82	81.25%	99.55%
<b>March</b>	Nursing Home	6,603	6,607	4	88.75%	88.80%
	Hospital	403	439	36	81.25%	88.51%
<b>April</b>	Nursing Home	6,390	6,162	(228)	88.75%	85.58%
	Hospital	390	403	13	81.25%	83.96%
<b>May</b>	Nursing Home	6,603	6,301	(302)	88.75%	84.69%
	Hospital	403	440	37	81.25%	88.71%
<b>June</b>	Nursing Home	6,390	6,115	(275)	88.75%	84.93%
	Hospital	390	420	30	81.25%	87.50%
<b>July</b>	Nursing Home	6,603	6,380	(223)	88.75%	85.75%
	Hospital	403	428	25	81.25%	86.29%
<b>August</b>	Nursing Home	6,603	6,604	1	88.75%	88.76%
	Hospital	403	436	33	81.25%	87.90%
<b>September</b>	Nursing Home	6,390	6,257	(133)	88.75%	86.90%
	Hospital	390	455	65	81.25%	94.79%
<b>October</b>	Nursing Home	6,603	6,415	(188)	88.75%	86.22%
	Hospital	403	497	94	81.25%	100.20%
<b>November</b>	Nursing Home	6,390	6,227	(163)	88.75%	86.49%
	Hospital	390	439	49	81.25%	91.46%
<b>December</b>	Nursing Home Hospital					

**North Central Health Care  
Finance Committee-Analysis  
Calendar Year: 2015**

	Target	January	February	March	April	May	June	July	August	September	October	November	December	YTD
<b>Days Cash On Hand:</b>														
Invested	70	61	62	62	60	61	62	60	58	53	54	62		61
Operating		48	36	33	47	46	46	40	31	41	43	31		31
Total		109	98	95	107	107	108	100	89	94	97	93		92
<b>Average Daily Census:</b>														
Nursing Home	213	210	215	213	205	203	204	206	213	209	207	207		208
Hospital	13	13	16	14	13	14	14	14	14	15	16	14		14
<b>Days in Accounts Receivable:**</b>	55-60 days	80	79	75	72	71	67	67	66	63	65	66		66
<b>Direct Expense/Gross Patient Revenue**</b>	55%-59%	61%	51%	59%	62%	65%	60%	65%	69%	65%	61%	65%		62%
<b>Write Offs**</b>	.5%-.6%	0.18%	0.27%	0.32%	0.16%	0.59%	0.42%	0.46%	1.20%	1.30%	1.90%	2.10%		0.62%
<b>Excess Revenue (Expense):</b>														
Actual		\$10,895	\$590,281	\$28,969	\$107,200	\$287,468	\$550,567	(\$427,189)	(\$385,697)	(\$188,447)	(\$251,721)	\$83,701		\$406,027
Budget		\$56,970	\$117,322	(\$12,015)	\$57,582	(\$82,358)	\$62,582	(\$9,938)	(\$46,385)	(\$687)	(\$22,938)	(\$38,136)		\$81,994
Prior Year-Actual		\$124,183	\$12,296	\$31,615	(\$294,589)	(\$17,820)	\$258,622	(\$46,087)	\$41,912	\$236,191	(\$256,783)	\$228,748		\$318,288

\*\*Dash Board Outcomes